



City of Bryan  
Preliminary FY2013  
General Fund, Debt Service and  
Special Revenue Fund Budgets  
July 10, 2012



## Unassigned Fund Balance

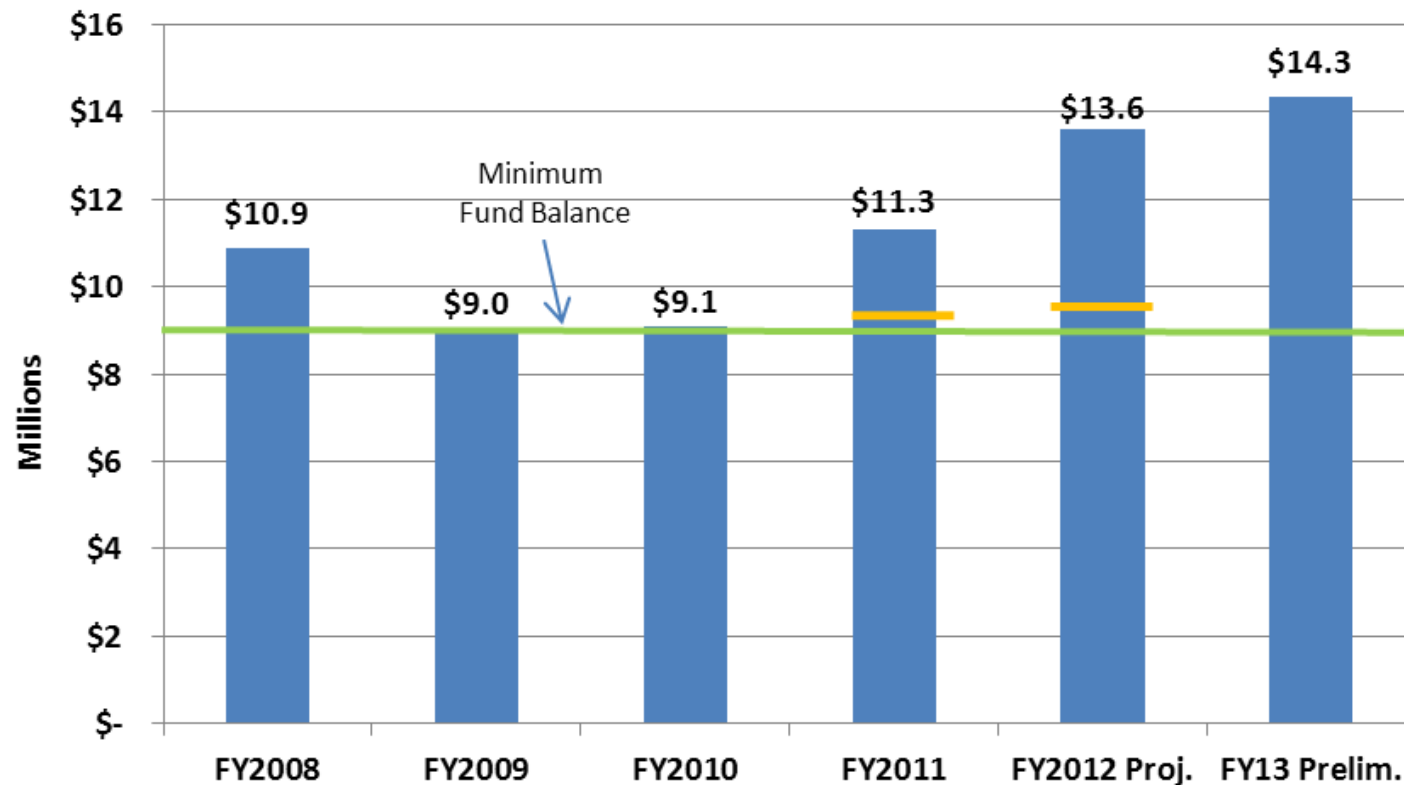
- Fund balance not already committed through purchase orders or restricted in its use.

# Fund Balance Trend

(in Millions of \$)



## General Fund Unassigned Fund Balance



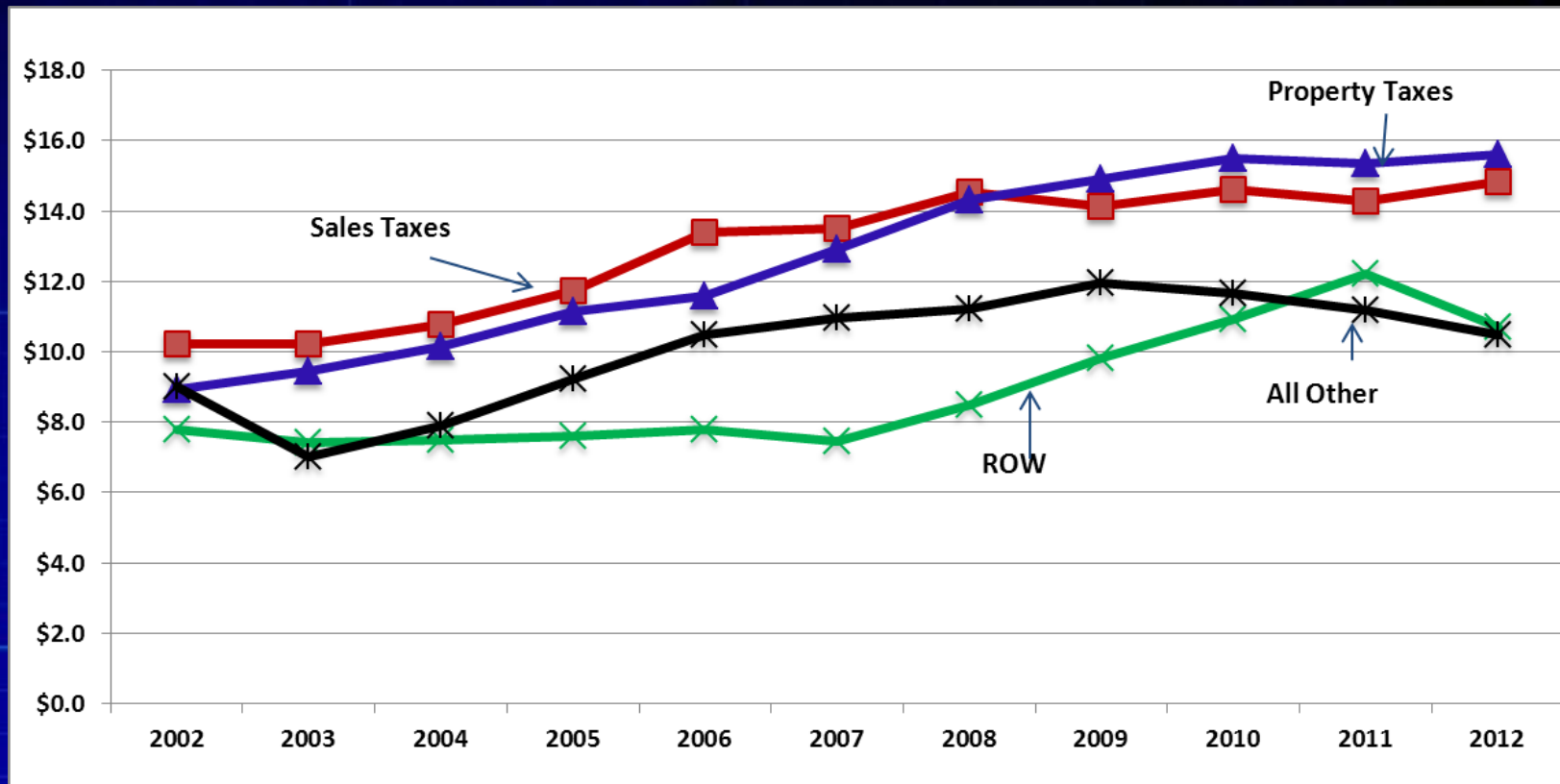
# Revenue Trends



- City General Fund revenue growth has slowed in recent years. While the 10 year average annual growth in sales and property taxes has been 3.9% and 5.8% respectively, the last 3 year averages are 1.5% for each category.
- ROW transfers have increased by an average annual 8.0% in the last 5 years as BTU portion has increased.
- All Other revenues decreased after 2009 due to higher uncollectible ambulance billings. Actual collections have improved.

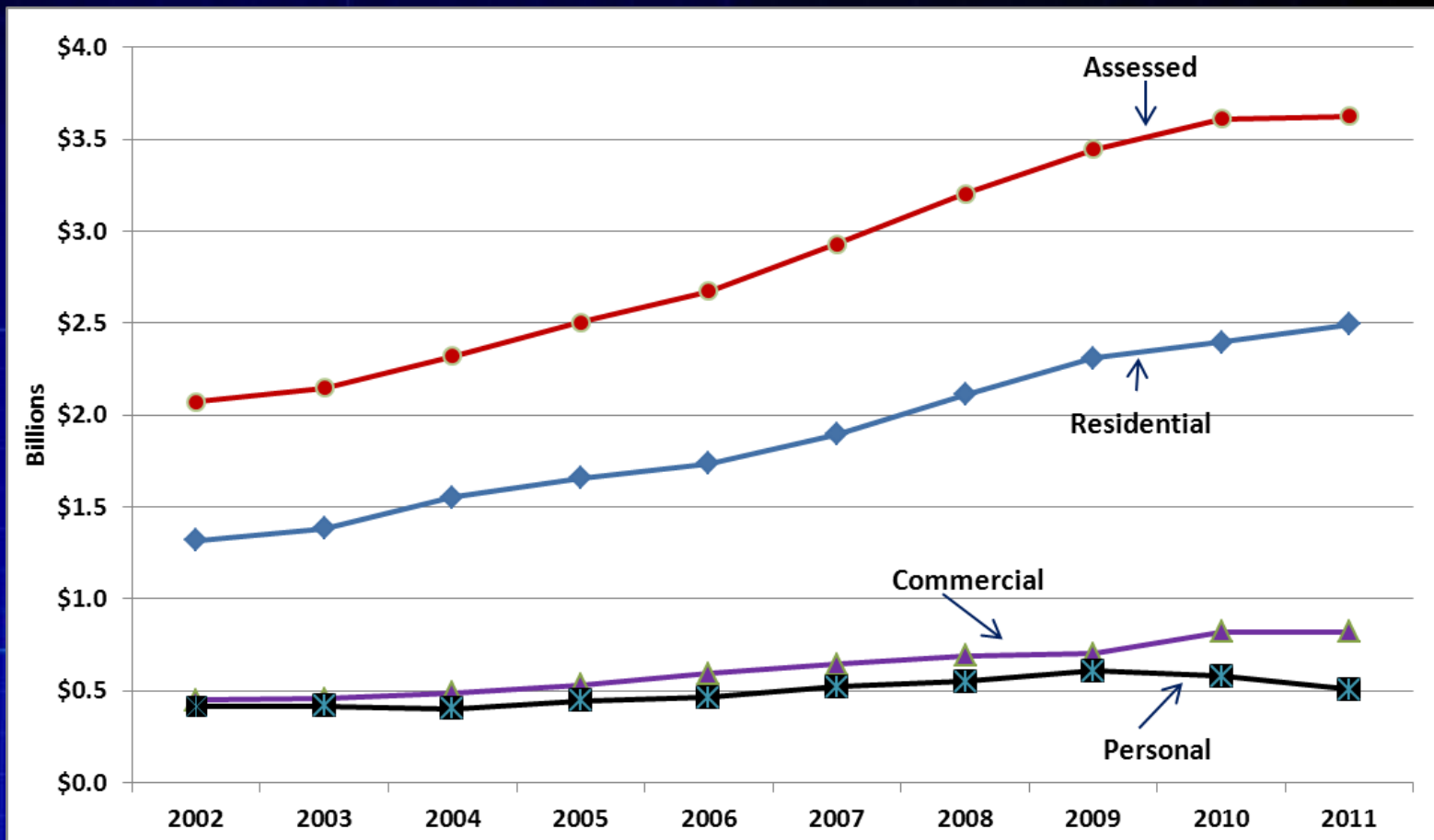
# Overall Revenues

(in millions of \$)



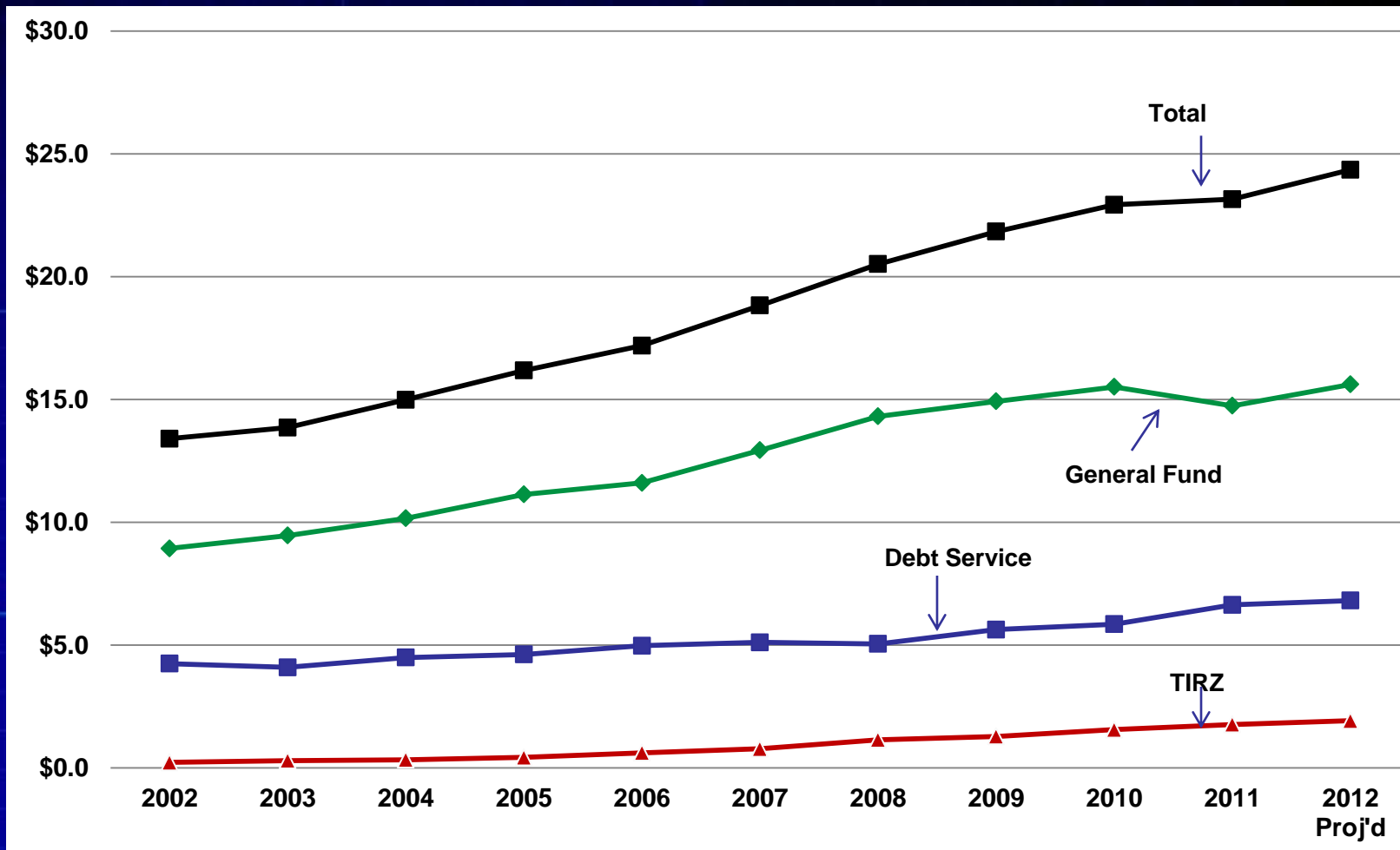
# Property Tax Values

(In Billions of \$)



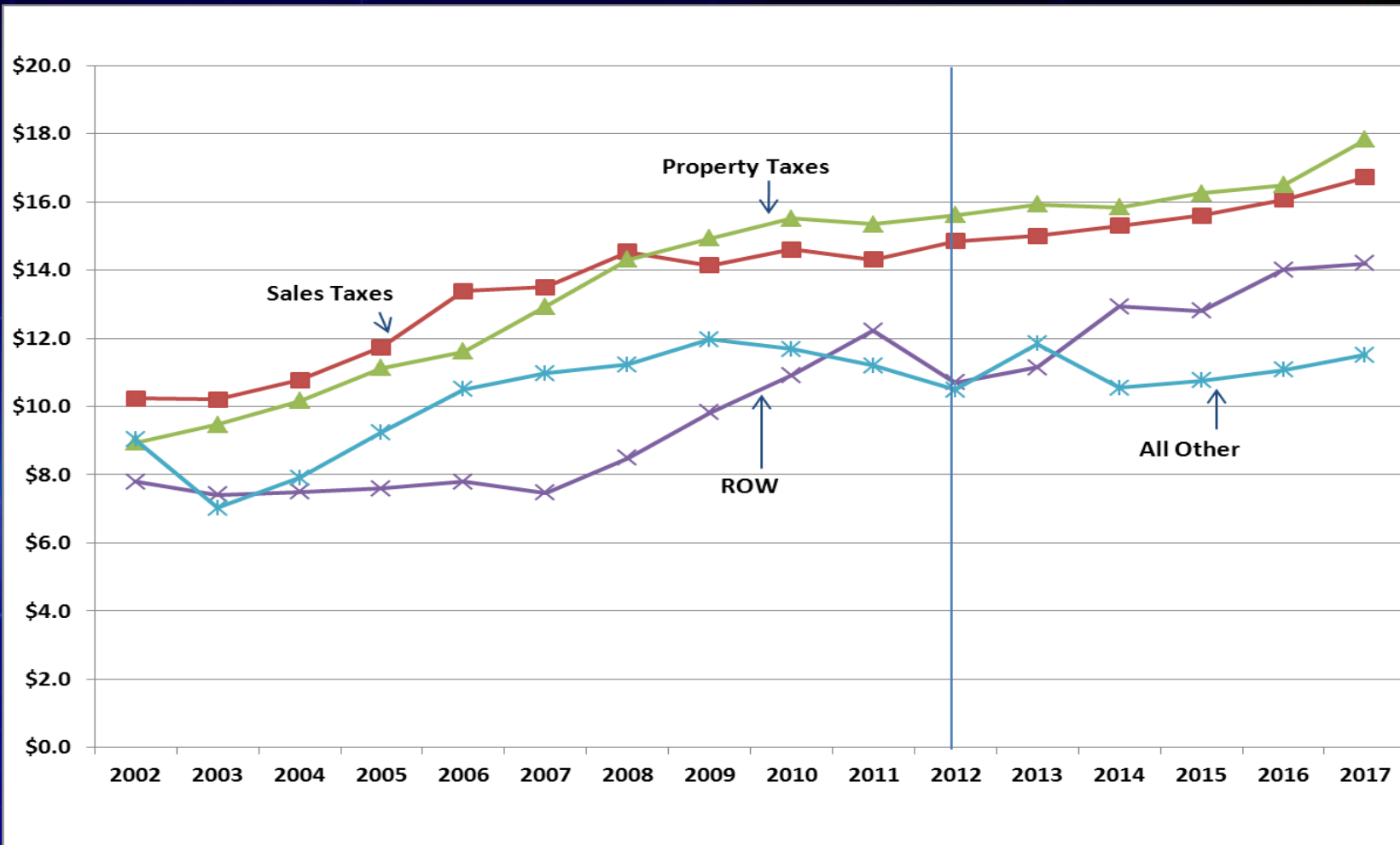
# Property Tax Allocation

(in millions of \$)



# Projected General Fund Revenues

(In millions of \$)



# Revenues and Transfers/ROW

(in millions of \$)

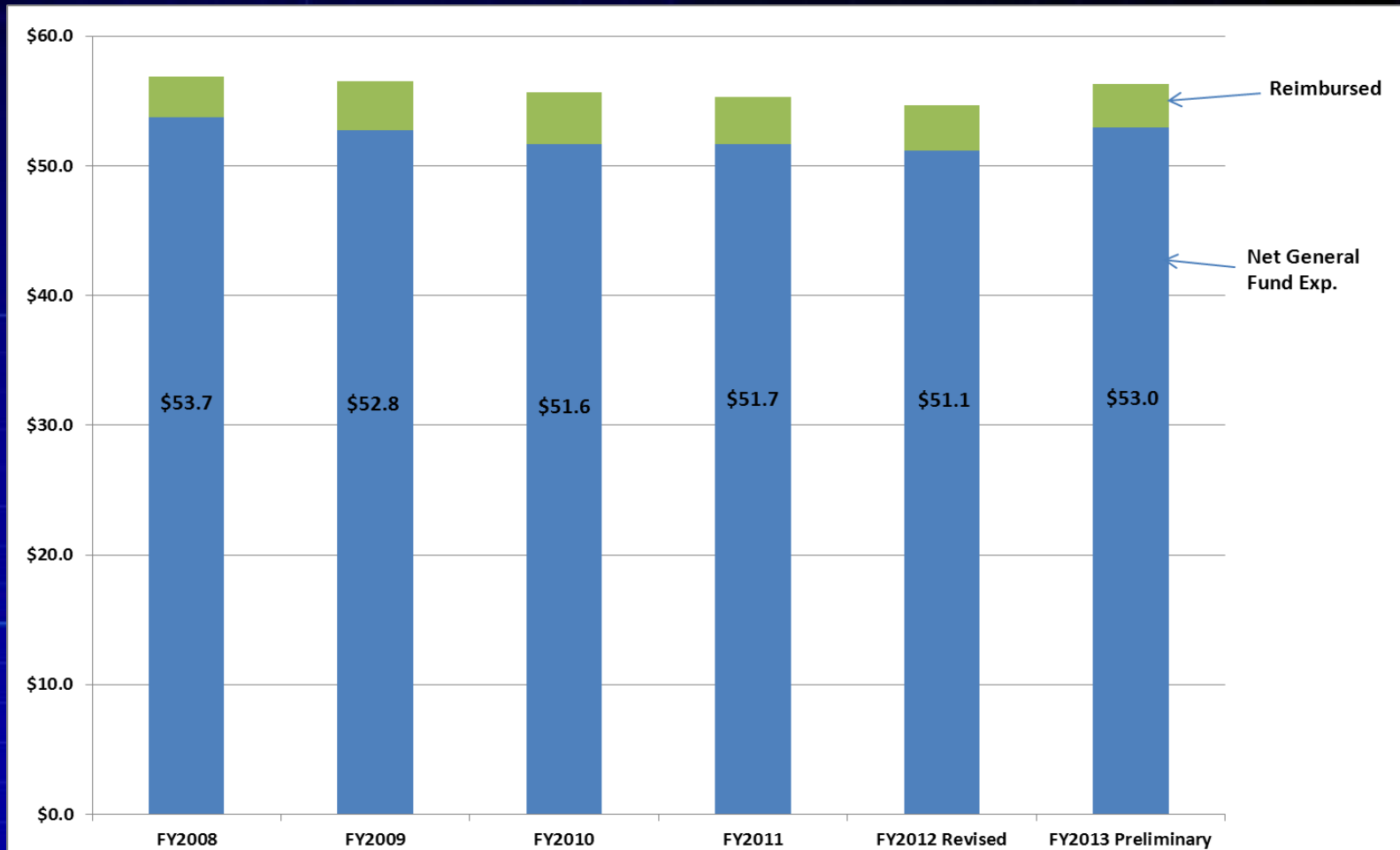


	FY2011 Actuals	FY2012 Revised	FY2012 Projections	FY2013 Preliminary	FY2014 Forecast	FY2015 Forecast	FY2016 Forecast	FY2017 Forecast
<b><u>Revenues:</u></b>								
City Sales Tax	\$ 14,301	\$ 14,894	\$ 14,850	\$ 14,999	\$ 15,298	\$ 15,604	\$ 16,073	\$ 16,715
Property Tax	15,343	15,640	15,615	15,925	15,842	16,251	16,492	17,824
Franchise Fees	2,063	1,963	2,013	2,043	2,082	2,123	2,184	2,269
Licenses & Permits	492	566	503	585	596	608	627	652
Grants & State Shared Tax	2,061	1,352	1,320	1,254	1,279	1,305	1,344	1,397
Charges for Services	3,947	3,910	4,174	4,147	4,230	4,314	4,444	4,622
Fines	1,895	1,968	1,960	1,950	1,989	2,029	2,090	2,173
Miscellaneous	523	571	520	563	574	585	603	627
Bryan Animal Center	-	-	-	100	102	104	107	111
Proceeds - GFA Disposition	213	-		1,500	-	-	-	-
<b>Subtotal Revenues</b>	<b>\$ 40,838</b>	<b>\$ 40,864</b>	<b>\$ 40,955</b>	<b>\$ 43,065</b>	<b>\$ 41,993</b>	<b>\$ 42,923</b>	<b>\$ 43,962</b>	<b>\$ 46,390</b>
% Change =====>		0.1%	0.2%	5.4%	-2.5%	2.2%	2.4%	5.5%
<b><u>Transfers in/ROW Pmts</u></b>	<b>\$ 12,226</b>	<b>\$ 10,707</b>	<b>\$ 10,707</b>	<b>\$ 11,139</b>	<b>\$ 12,925</b>	<b>\$ 13,034</b>	<b>\$ 14,012</b>	<b>\$ 14,197</b>
% Change =====>		-12.4%	0.0%	4.0%	16.0%	0.9%	7.5%	1.3%
<b><u>Total Revenues and Transfers/ROW</u></b>	<b>\$ 53,064</b>	<b>\$ 51,571</b>	<b>\$ 51,662</b>	<b>\$ 54,203</b>	<b>\$ 54,917</b>	<b>\$ 55,958</b>	<b>\$ 57,975</b>	<b>\$ 60,587</b>
% Change =====>		-2.8%	0.2%	5.1%	1.3%	1.9%	3.6%	4.5%

# FY13 General Fund Expenditures



\$53.0 mm



# Expenditure Assumptions



- *FY13*
  - 2% Merit Increase*
  - Includes Public Safety Step*
  - TMRS Retirement increase based on 8 year phase in*
  - Health Insurance Flat*
  - Animal Shelter budgeted*
  - Additional \$75k of Texas Red funded with HOT Tax*
- *FY14 – FY17*
  - Overall 2% increase in costs annually*
  - Funding 4 police officers currently funded through grant*
  - Additional \$250k annually for vehicles and equipment*
  - TMRS fund rate escalates from 17.97% of payroll to 19.50% through 2016*

# Other Cost Saving Options



TMRS COLA – 70% to 50% - \$345k annual savings

Further reduce merit

# Decision Packages



Total requested \$3.9 million

Total budgeted – FY13 \$852k

Fire Dept. \$105k –

Admin Clerk

1 Crew Truck

Police Dept. \$303k-

7 patrol cars, 1 unmarked car

Info. Tech. - \$328k -

Network storage and maintenance cost increases

# Expenditure Changes by Department

(in millions of \$)



	FY2012		FY2013		
	Revised		Preliminary	Change	% Change
	Budget				
<b><u>Expenditures:</u></b>					
Public Safety	\$ 27,151	\$	28,614	\$ 1,463	5.4%
Public Works	4,971		4,908	(63)	-1.3%
Development Services	1,714		1,874	160	9.3%
Community Services	6,735		6,853	118	1.7%
Support Services	6,764		7,001	237	3.5%
General Administration	7,329		7,065	(264)	-3.6%
Administrative Reimbursements	(3,516)		(3,336)	180	-5.1%
<b>Total Expenditures</b>	<b>\$ 51,148</b>	<b>\$</b>	<b>52,977</b>	<b>\$ 1,829</b>	<b>3.6%</b>

# General Fund Expenditures

(in millions of \$)



	<b>FY2012</b>	<b>FY2013</b>		<b>% Chng/</b>	
	<b>Revised</b>	<b>Preliminary</b>	<b>\$ Change</b>	<b>FY12</b>	<b>% of Total</b>
				<b>Adptd</b>	<b>Budget</b>
Salaries	\$28,593	\$29,263	\$670	2.3%	52.0%
Benefits	11,098	11,452	354	3.2%	20.3%
Supplies	2,149	2,265	115	5.4%	4.0%
Maintenance & Services	5,992	5,988	(4)	-0.1%	10.6%
Misc/Admin Reim.	5,243	5,294	51	1.0%	9.4%
Capital outlay	439	868	429	97.8%	1.5%
Debt Service	505	511	6	1.1%	0.9%
Transfers	646	673	27	4.2%	1.2%
Total Expenditures	\$54,664	\$56,313	\$1,649	3.0%	100.0%
Admin. Reimbursements	(3,516)	(3,336)	180	-5.1%	
Net Expenditures	\$51,148	\$52,977	\$1,829	3.6%	

# General Fund Staffing

Full-Time Equivalents (FTEs)



	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>Change</b>
	<b>Adopted</b>	<b>Adopted</b>	<b>Prelim.</b>	<b>FY12-FY13</b>
<b>Public Safety</b>	301	301	307	6
<b>Public Works</b>	63	54	44	-10
<b>Community Services</b>	79	80	81	1
<b>Support Services</b>	73	71	66	-5
<b>General Administration</b>	19	18	18	0
<b>Total General Fund</b>	<b>535</b>	<b>524</b>	<b>516</b>	<b>-8</b>

# Payments to Other Agencies

(in thousands of \$)



Partner Agencies	FY2011 Actuals	FY2012 Adopted Budget	FY2013 Proposed Budget	Inc/(Dec) FY12 Adpt FY13 Req.	% Change FY12 Adpt FY13 Req.
Brazos County 911 District	\$1,325,702	\$1,352,492	\$1,381,763	\$29,271	2.2%
Brazos County Health Department	351,500	326,500	326,500	-	0.0%
Brazos County Appraisal District	224,182	236,554	236,554	-	0.0%
BVWACS	87,090	144,598	197,441	52,843	36.5%
Brazos County (Prisoner Support)	78,080	96,000	106,000	10,000	10.4%
Easterwood Airport	58,768	58,768	58,768	-	0.0%
Borski Homes	40,000	40,000	40,000	-	0.0%
Downtown Bryan Association	15,000	15,000	15,000	-	0.0%
BVC Net	13,000	13,000	13,000	-	0.0%
Downtown Improvement Program	120,025	-	-	-	n/a
Voices for Children	4,825	-	-	-	n/a
CEOC	82,603	88,351	83,426	(4,925)	-5.6%
High Speed Rail	-	25,000	25,000	-	0.0%
<b>Total Partner Agency Contributions</b>	<b>\$ 2,400,775</b>	<b>\$ 2,396,263</b>	<b>\$ 2,483,452</b>	<b>\$ 87,189</b>	<b>3.6%</b>
<b>Economic Development Contributions</b>					
Research Valley Partnership	\$ 300,000	\$ 350,000	\$ 350,000	\$ -	0.0%
US Tel-Tec	122,472	122,472	-	(122,472)	-100.0%
Texas Institute for Preclinical Studies	84,000	84,000	84,000	-	0.0%
EDF - Debt Service	-	64,622	64,622	-	0.0%
EDF Operations	84,000	53,250	55,000	1,750	3.3%
Diebel Option	-	-	36,603	36,603	n/a
<b>Total Economic Development</b>	<b>\$ 590,472</b>	<b>\$ 674,344</b>	<b>\$ 590,225</b>	<b>\$ (84,120)</b>	<b>-12.5%</b>

# General Fund Forecast

(in thousands of \$)



	FY2011 Actuals	FY2012 Revised	FY2012 Projections	FY2013 Preliminary	FY2014 Forecast	FY2015 Forecast	FY2016 Forecast	FY2017 Forecast
<b>Total Revenues and Transfers/ROW</b>	<b>\$ 53,064</b>	<b>\$ 51,571</b>	<b>\$ 51,662</b>	<b>\$ 54,203</b>	<b>\$ 54,917</b>	<b>\$ 55,958</b>	<b>\$ 57,975</b>	<b>\$ 60,587</b>
% Change =====>		-2.8%	0.2%	5.1%	1.3%	1.9%	3.6%	4.5%
<b>Expenditures:</b>								
Public Safety	27,301	27,151	26,912	28,614	29,688	30,345	31,043	31,364
Public Works	5,425	4,971	4,886	4,908	5,180	5,275	5,378	5,467
Development Services	1,703	1,714	1,698	1,874	1,920	1,957	1,996	2,030
Community Services	6,134	6,735	6,633	6,853	7,023	7,157	7,300	7,425
Support Services	6,705	6,764	6,315	7,001	7,175	7,312	7,458	7,585
General Administration	8,038	7,329	6,935	7,065	7,241	7,378	7,526	7,654
Administrative Reimbursements	(3,611)	(3,516)	(3,516)	(3,336)	(3,419)	(3,484)	(3,554)	(3,615)
<b>Total Expenditures<sup>1</sup></b>	<b>\$ 51,696</b>	<b>\$ 51,148</b>	<b>\$ 49,863</b>	<b>\$ 52,977</b>	<b>\$ 54,809</b>	<b>\$ 55,940</b>	<b>\$ 57,147</b>	<b>\$ 57,911</b>
% Change =====>		-1.1%	-2.5%	3.6%	3.5%	2.1%	2.2%	1.3%
<b>Net Increase/(Decrease)</b>	<b>\$ 1,369</b>	<b>\$ 423</b>	<b>\$ 1,800</b>	<b>\$ 1,226</b>	<b>\$ 108</b>	<b>\$ 17</b>	<b>\$ 828</b>	<b>\$ 2,676</b>
Beginning Fund Balance	\$ 11,842	\$ 13,210	\$ 13,210	\$ 15,010	\$ 16,236	\$ 16,344	\$ 16,361	\$ 17,189
Ending Fund Balance	<u>\$ 13,210</u>	<u>\$ 13,633</u>	<u>\$ 15,010</u>	<u>\$ 16,236</u>	<u>\$ 16,344</u>	<u>\$ 16,361</u>	<u>\$ 17,189</u>	<u>\$ 19,865</u>
<b>Reductions for Encumbrances and Other:</b>								
Encumbrances and Assignments	\$ (1,906)	\$ (1,391)	\$ (1,906)	\$ (1,906)	\$ (1,906)	\$ (1,906)	\$ (1,906)	\$ (1,906)
<b>Ending Unassigned Fund Balance</b>	<b>\$ 11,304</b>	<b>\$ 12,242</b>	<b>\$ 13,104</b>	<b>\$ 14,330</b>	<b>\$ 14,438</b>	<b>\$ 14,455</b>	<b>\$ 15,283</b>	<b>\$ 17,959</b>
# of Days of Reserve	79	86	95	97	95	93	96	112

# Debt Service Funds



- Ensure that debt portion of property tax revenues cover the cost of debt service plus a reserve.
- Debt service driven by CIP program

# General Fund CIP

(in thousands of \$)



	<b>FY2013 Preliminary</b>	<b>FY2014 Projected</b>	<b>FY2015 Projected</b>	<b>FY2016 Projected</b>	<b>FY2017 Projected</b>
TIRZ 22 Harrison Construction	\$1,300	\$0	\$0	\$0	\$0
HSC Parkway Extension - PH 1	1,528	-	-	-	-
HSC Parkway Extension - PH 2	-	-	-	1,000	-
West 28th St Reconstruction	-	2,800	-	-	-
Fire Station Land Acquisition	800	-	-	4,000	-
Old Hearne Rd	1,561	2,000	-	1,200	-
Fire apparatus	-	750	-	-	900
Debt Issuance Cost	0	50	0	81	13
	<b>\$5,189</b>	<b>\$5,600</b>	<b>\$0</b>	<b>\$6,281</b>	<b>\$913</b>
Debt Issued	\$0	\$4,000	\$0	\$6,500	\$1,000
Interest Earnings	\$44	\$11	\$0	\$0	\$2
Beginning Fund Balance	\$6,769	\$1,625	\$36	\$36	\$255
Ending Fund Balance	\$1,625	\$36	\$36	\$255	\$344

# Debt Service Fund

(in thousands of \$)



	<b>FY2013 Prelim.</b>	<b>FY2014 Projected</b>	<b>FY2015 Projected</b>	<b>FY2016 Projected</b>	<b>FY2017 Projected</b>
Prjct'd Assessed Valuation	\$ 3,210,794	\$ 3,249,764	\$3,326,278	\$3,443,248	\$3,604,931
Growth in Assessed Value		2.00%	3.00%	4.00%	5.00%
Interest & Sinking Tax Rate	0.1958	0.2050	0.2050	0.2140	0.2000
Property Tax	\$ 6,970	\$ 7,412	\$ 7,606	\$ 8,232	\$ 8,057
Transfers & Other	3,398	3,402	3,234	3,126	2,868
<b>Total Revenues</b>	<b>\$ 10,367</b>	<b>\$ 10,814</b>	<b>\$ 10,841</b>	<b>\$ 11,357</b>	<b>\$ 10,925</b>
<b>Total Expenditures</b>	<b>\$ 10,509</b>	<b>\$ 10,837</b>	<b>\$ 10,863</b>	<b>\$ 11,256</b>	<b>\$ 10,899</b>
Net Increase/(Decrease)	\$ (142)	\$ (23)	\$ (22)	\$ 102	\$ 26
Beginning Fund Balance	1,120	977	954	932	1,034
<b>Ending Fund Balance</b>	<b>\$ 977</b>	<b>\$ 954</b>	<b>\$ 932</b>	<b>\$ 1,034</b>	<b>\$ 1,060</b>
Reserve Requirement : (1/12 of total expenditures)	876	903	905	938	908
Over/Under Policy Balance	\$ 102	\$ 51	\$ 27	\$ 96	\$ 151

# Hotel Tax Fund



	FY2011 Actual	FY2012 Adopted	FY2012 Amended	FY2012 Projected	FY2013 Prelim.
<b>Total Revenues</b>	<b>\$ 456,612</b>	<b>\$ 349,200</b>	<b>\$ 349,200</b>	<b>\$ 466,301</b>	<b>\$ 489,466</b>
<b>Expenditures:</b>					
Convention & Visitors Bureau	\$ 133,400	\$ 133,400	\$ 133,400	\$ 133,400	\$ 133,400
Arts Council	42,000	42,000	42,000	42,000	42,000
DBA Contract	30,000	30,000	30,000	40,000	40,000
Contingency	-	55,000	50,000	50,000	-
Texas Reds	20,925	75,000	75,000	75,000	150,000
<b>Events Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
Events/Celebrations - Fiestas Patrias	5,000	5,000	5,000	5,000	-
Events/Celebrations - World Fest	2,500	2,500	2,500	-	-
ASA Tournament Fees	10,000	-	-	-	-
Blues Festival	-	-	30,000	30,000	-
Children's Museum	10,000	-	-	-	-
Brazos Valley Noon Lions Club-July 4th	-	10,000	10,000	10,000	-
Brazos Valley Symphony	7,000	7,000	7,000	7,000	-
Brazos Valley Museum	2,500	-	-	-	-
Chamber of Commerce	-	-	5,000	5,000	-
Way Finding Signage	-	-	144,000	144,000	-
War of 1812 Memorial	-	-	5,000	5,000	-
Booneville Hotel LP - Best Western-Reimb.	-	3,700	3,700	3,700	3,700
Hotel Tax Audit Services	507	17,500	17,500	17,500	17,500
Transfer to Other Funds	75,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 338,832</b>	<b>\$ 381,100</b>	<b>\$ 560,100</b>	<b>\$ 567,600</b>	<b>\$ 586,600</b>
Net Increase/Decrease	\$ 117,780	\$ (31,900)	\$ (210,900)	\$ (101,299)	\$ (97,134)
Beginning Fund Balance	421,089	511,990	538,869	538,869	437,570
<b>Ending Fund Balance</b>	<b>\$ 538,869</b>	<b>\$ 480,090</b>	<b>\$ 327,969</b>	<b>\$ 437,570</b>	<b>\$ 340,436</b>

# TIRZ Summary



## FY2013 Preliminary

	TIRZ 8 Park Hudson	TIRZ #10 Traditions	TIRZ #19 Nash	TIRZ #21 Downtown	TIRZ #22 Target
<b>Revenues</b>					
Property Taxes	\$ -	\$ 785,000	\$ 113,628	\$ 82,479	\$ 148,076
Brazos County	-	594,000	-	-	108,871
Interest	12,000	100	-	100	100
Developer LOC	-	-	-	-	63,444
Transfer from General Fund	-	15,000	85,000	-	190,000
<b>Total Revenue Estimate</b>	<b>\$ 12,000</b>	<b>\$ 1,394,100</b>	<b>\$ 198,628</b>	<b>\$ 82,579</b>	<b>\$ 510,491</b>
<b>Expenditures:</b>					
Debt Service	\$ 195,756	\$ 1,390,984	\$ 164,066	\$ -	\$ 408,915
Other	-	25,000	-	-	25,000
<b>Total Expenditures</b>	<b>\$ 195,756</b>	<b>\$ 1,415,984</b>	<b>\$ 164,066</b>	<b>\$ -</b>	<b>\$ 433,915</b>
<b>Beginning Balance</b>	<b>\$ 3,154,182</b>	<b>\$ 33,844</b>	<b>\$ -</b>	<b>\$ 96,998</b>	<b>\$ 396</b>
<b>Ending Fund Balance</b>	<b>\$ 2,970,426</b>	<b>\$ 11,960</b>	<b>\$ 34,562</b>	<b>\$ 179,577</b>	<b>\$ 76,972</b>

# Next Budget Steps



- Additional Feedback
- Tax Rolls Finalized: July 25, 2012
- Public Hearing on Property Tax Rate (if needed):  
August 14, 2012
- Public Hearing for Budget: August 28, 2012